## UNITED STATES TAX COURT WASHINGTON, DC 20217

EDNA TRIGO-VALDEZ,	)
Petitioner,	) )
v.	) Docket No. 14169-16
COMMISSIONER OF INTERNAL REVENUE,	)
Respondent	)

## <u>ORDER</u>

This case is calendared for trial at the April 17, 2017, San Diego, California Trial Session of the Court. On February 7, 2017, Respondent's Notice of Filing of Petition and Right to Intervene on Mark A. Valdez 02/07/2017 was filed belatedly and without the proper motion for leave to file the late notice. If the nonrequesting spouse files a notice of intervention within the time allowed, an otherwise inappropriate continuance may be necessary, thus wasting the Court's time set aside for trials on the scheduled calendar. If no notice of intervention is filed, trial may proceed. Upon due consideration and for cause, it is hereby

ORDERED that on or before March 9, 2017, respondent shall file with the Court a report setting forth an explanation as to why the notice filed February 7, 2017, was late and what steps have been taken to avoid such delinquency in the future.

(Signed) Mary Ann Cohen Judge

Dated: Washington, D.C. February 9, 2017